

11 said fire department. Nothing in this act shall be held to extend the
 12 power of such cities to make annual levies for general and special
 13 taxes in excess of forty-eight mills.

Approved April 18, A. D. 1919.

CHAPTER 260.

COUNTY FARM OR COUNTY HOME.

H. F. 268.

AN ACT to amend section twenty-two hundred and forty-two (2242) of the supplement to the code, 1913, relating to the management of the county home or county farm and providing for the publication of a financial statement by the board of supervisors relating to such county farm or county home.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **County farm or home — yearly financial statement, etc.** That section twenty-two hundred and forty-two of the supplement to the code, 1913, be and the same is hereby amended by adding thereto the following:
 1
 2
 3
 4 “The board of supervisors shall, during the month of January of
 5 each year, publish in the official papers of the county as part of the
 6 proceedings of said board a financial statement of the receipts of the
 7 county home, or county farm, itemizing the same and stating the
 8 source thereof, which report shall also set forth the total (not item-
 9 ized) of the expenditures of such county farm or home; said report
 10 shall also show by inventory the amount of property on hand, at the
 11 county farm or home January 1 of the year in which the report is
 12 made and a comparison with the inventory of the county farm or
 13 home of the year preceding as provided for in the provisions of this
 14 act.”

Approved April 18, A. D. 1919.

CHAPTER 261.

DUTIES OF TOWNSHIP CLERKS.

H. F. 496.

AN ACT to amend section five hundred seventy-six (576), supplement to the code, 1913, relating to the duties of township clerks and the deposit of public funds collected by them.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Township clerk — duties as to funds.** That section five
 2 hundred seventy-six (576), supplement to the code, 1913, be and the
 3 same is hereby amended by adding thereto the following:

4 "He shall deposit in the name of and to the credit of the township
 5 of which he is clerk at interest all funds coming into his hands by
 6 virtue of his office, in a bank conveniently located; the rate of interest
 7 to be at least two per cent (2%) per annum on ninety per cent of the
 8 daily balances, payable at the end of each month, all of which interest
 9 shall accrue to the benefit of the road fund of the township. Pro-
 10 vided that no check shall be drawn upon said township bank account
 11 by the township clerk, except it be in payment of bills which have
 12 come before and have been properly audited or authorized by the
 13 township board of trustees."

Approved April 18, A. D. 1919.

CHAPTER 262.

FALSE PEDIGREES OF STOCK.

H. F. 534.

AN ACT to amend section twenty-three hundred forty-one-q (2341-q), supplemental supplement to the code, 1915, referring to false pedigrees of stock.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Stock — pedigrees — fraudulent publication, etc. —**
 1 **penalty.** That section twenty-three hundred forty-one-q (2341-q),
 2 supplemental supplement to the code, 1915, be amended by striking
 3 out the word "or" following the word "sheep" and preceding the word
 4 "swine" in line 2 of said section twenty-three hundred forty-one-q
 5 (2341-q), and inserting a "," in lieu thereof.

6 Also inserting a "," following the word "swine" in said line 2 thereof
 7 and inserting the words "goats and poultry" following said comma.

Approved April 18, A. D. 1919.

CHAPTER 263.

DEFICIENCY LEVY FOR CITIES AND TOWNS.

S. F. 190.

AN ACT to amend section eight hundred eighty-seven (887) of the code, by authorizing a special extra levy not exceeding five (5) mills for the years 1919 and 1920 for the general fund of all cities and towns.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Cities and towns — deficiency levy — authorization.**
 1 That the law as it appears in section eight hundred eighty-seven
 2 (887) of the code, be and the same is hereby amended by adding
 3 thereto the following; The council of each city or town is hereby